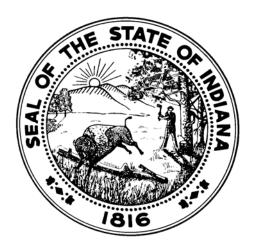
# STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 208 INDIANAPOLIS, INDIANA

January 1, 2003 to December 31, 2003



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# OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor		
Vehicles Commission	Mr. Gerald Coleman	01-06-02 to 02-29-04
	Ms. Mary DePrez	03-01-04 to 01-05-05
Branch Manager	Ms. Deadra Nail	01-01-03 to 05-01-03
	Ms. Cheryl Deprez (Interim)	05-02-03 to 10-16-03
	Ms. Mary Fleehearty	10-17-03 to 12-31-04



STATE BOARD OF ACCOUNTS 302 WEST WASHINGTON STREET ROOM E418 INDIANAPOLIS, INDIANA 46204-2765

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#### INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 208 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 21, 2004

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 208 INDIANAPOLIS, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2003 to December 31, 2003

	_	Amount
Collections:		
Registrations	\$	6,216,754
Titles		821,697
Drivers Licenses		185,584
Watercraft		66,220
Miscellaneous	_	2,012
Total	\$	7,292,268
Distributions:		
State Fees	\$	2,294,174
County Tax	·	4,353,811
Commission Fees		644,282
Total	\$	7,292,267

The accompanying notes are an integral part of the schedule.

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 208 INDIANAPOLIS, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

#### Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

#### Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

#### Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 208 INDIANAPOLIS, INDIANA STATISTICAL INFORMATION

January 1, 2003 to December 31, 2003

Transactions Processed	Quantity
Vehicle Registrations: Passenger Motorcycle RV (Housecar) Light Truck Other Truck	34,205 1,589 546 11,904 484
Farm Truck Tractor Trailer Semi-Trailer School and Church Bus Other Bus Other	79 79 4,003 742 31 10 6
Total Vehicle Registrations	53,678
Drivers Licenses and Permits: Drivers Licenses/Learners Permits CDL Licenses/CDL Permits Placards Other	7,059 1,150 931 5,233
Total Drivers Licenses and Permits	14,373
Titles: Vehicles Watercraft	19,900 244
Total Titles	20,144
Total Watercraft Registrations	806

## STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 208 INDIANAPOLIS, INDIANA EXAMINATION RESULTS AND COMMENTS

## **MISSING PLATE AFFIDAVITS**

Missing plate affidavits were not filed in a timely manner.

Missing plate affidavits are to be submitted when an accountable item listed on the consignment sheet is initially discovered missing. (Branch Operations Policies and Procedures Manual, Equipment and Supplies Chapter)

# **ACCOUNTABLE ITEMS**

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2003. No evidence was found to indicate these items have been sold.

Year	Plate Type	Plate Number	
2003	Semi 1 Year	15001	
2005	Trailer 3,000	542676A	
2007	Handicap Plate	23071	
2007	Passenger	32C7894	
2007	Passenger	39Q982	
2007	Passenger	41A2763	
2007	Passenger	41C9016	
2007	Passenger	41C9610	
2007	Passenger	41E3180	
2007	Passenger	55Q3557	
2007	Passenger	99X975	
2007	Truck 7,000	387207A	
2007	Truck 7,000	655849L	
2007	Truck 7,000	655874L	
2007	Truck 7,000	19494S	
2007	Truck 7,000	24041S	
2007	Truck 7,000	61349S	
2007	Truck 7,000	61380S	
2007	Truck 9,000	30916V	

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 208 INDIANAPOLIS, INDIANA EXIT CONFERENCE

The contents of this report were discussed on September 21, 2004, with Ms. Mary Fleehearty, Branch Manager. The official concurred with our findings.